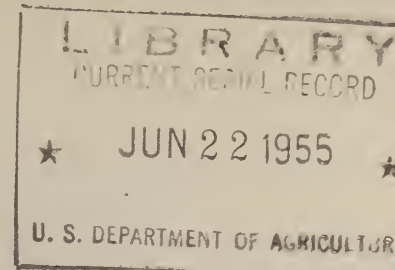


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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL RESEARCH SERVICE
ANIMAL DISEASE ERADICATION BRANCH
WASHINGTON 25, D. C.



April 1, 1955

ADE BRANCH MEMORANDUM NO. 508.26

To : All ADE Branch Stations

From : R. W. Morgan, Administrative Officer

Subject: Points of Information Concerning Administrative Operations
at the Field Stations.

I PURPOSE

The purpose of this memorandum is to call to your attention certain points on which there may have been some misunderstanding and to request certain information on a temporary basis.

II F. I. C. A. TAX (SOCIAL SECURITY TAX) DEDUCTIONS

A. Fee Basis Employees

Evidently some stations overlooked the provisions of paragraph II B of Administrative Memorandum No. 332.4 dated January 31, 1955, as corrected effective February 28, 1955, which provided "Extended Coverage. Service performed and paid after 12/31/54 on a fee basis is covered and deductions will be made effective January 1, 1955." Please determine that such deductions are being made from your current payrolls and that all necessary adjustments were made on payments subsequent to 12/31/54.

B. Reporting

Some stations have also overlooked reporting the cost to the Government of the employer's share of F. I. C. A. tax. This item should be reported in lump sum only on the proper reporting forms for all projects and all salaries which are subject to F. I. C. A. tax. Where previously omitted, this item should be reported retroactively to July 1, 1954.

III FEE SERVICE REPORTING

A. Reporting

Some stations have overlooked reporting the costs of fee services. Please determine that all such costs at your station are being reported on form ADE 8-9.

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1. The first section of the report is devoted to a description of the work done during the period covered by the report.

2. The second section is devoted to a description of the work done during the period covered by the report.

3. The third section is devoted to a description of the work done during the period covered by the report.

4. The fourth section is devoted to a description of the work done during the period covered by the report.

5. The fifth section is devoted to a description of the work done during the period covered by the report.

B. Listing of Names

Effective with the current pay period it will not be necessary to list the names and individual earnings of veterinarians and laymen working on a fee basis on the form ADE 8-9. The total earnings for the two week period should be reported in one lump sum as "fee testing services." It will be your responsibility to furnish reports on all employees earning more than \$500 during a two week period.

C. Obligations

Because of difficulties in payrolling procedures, many stations are not able to payroll on fee testing veterinarians for all services rendered through a given pay period. Instructions furnished in ADE Branch Memorandum No. 508.26 dated March 18, 1955, have eliminated the necessity for issuing supplemental payrolls in cases of this type. However, it is important that this office have as nearly accurate a picture as possible of your total obligations for all items including fee testing as of the end of any given pay period. Accordingly, you are requested to staple to your form ADE 8-9 a slip of paper indicating the estimated obligation for fee testing service through the last day of the current reporting period which have not been included on your ADE 8-9. The slip of paper should carry this notation "estimated obligation for fee testing services not previously reported and not included on the attached report \$_____". This note report will be used for information purposes only. All amounts reported in this manner should be included on form ADE 8-9 in the usual manner when payrolls are actually processed.

IV INDEMNITY OBLIGATION

As a result of contacts with some field stations, it appears that the indemnity obligation reported through the last day of a given month, does not in all cases include reactors which have been located but for which claims have not been received in the office. At some stations it appears that the usual practice is to total all claims on hand when arriving at the obligated but not vouchered figure on form ADE 8-32. This then does not take into consideration reactors which have been disclosed but for which claims have not been received. There are various ways of determining the amount of this obligation. One way is by using the number of reactors disclosed through laboratory tests and then determining the average percentage of those reactors which will be eligible for indemnity and further, determining the average percentage upon which claims will be received. In any event, it is important that your form ADE 8-32 reflect the total amount of indemnity for which the station will be obligated to pay as of the last day of a given month.

V MAILING THE EMPLOYEE'S COPY OF FORM T-95

In paragraph III B of ADE Branch Memorandum No. 508.26 dated March 18, 1955, it was suggested that the employee's address be listed after his name on the check list and that arrangements be made with the disbursing office to mail the check directly to the employee. This still leaves the problem of mailing the employee's copy of form T-95. If your office continues to mail the check to the employee, it will, of course, be no problem to include the employee's copy of form T-95 in the same envelope.

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If you are able to work out satisfactory arrangements with the disbursing office for mailing checks direct to the employee, it will not be necessary to mail the employee's copy of form T-95 every two weeks. Instead, you should hold them for mailing once every four pay periods. This should save at least 75% of the work involved. There is some question as to whether it is necessary to furnish the fee basis employee with a copy of the form T-95. It is requested that you contact the officials of your State Veterinary Medical Association to determine if it is their desire to have this form furnished. Please advise this office of your findings in this matter.

VI DETERMINING PROPER CHARGES AGAINST SPECIFIC PROJECTS

For the most part there is no question as to the project to be charged for any given item of expense with the exception of the proper breakdown between the Brucellosis and Tuberculosis eradication projects. This has always been a matter of considerable concern but now with the acceleration of the Brucellosis project and the establishment of a separate limitation (.021) we must be sure, for purposes of accountability, that the charges made, accurately reflect the project benefiting from the expenditure. We recognize that it is necessary for different stations to adopt different procedures in arriving at the breakdown between the two projects. Ordinarily, it is satisfactory that each station arrive at a percentage breakdown of the expenditures based on the amount of time, material, and equipment used on the project. Because of the accounting that may be required as a result of the establishment of the separate limitation (.021) for brucellosis, it is requested that each station establish in their files a record of the method used in arriving at the project charges. This record should be kept current and should reflect program changes as they occur, which justify changes in the charges made. Such a record should be available for examination by employees of this office at the time of a station visit. This record should also be available upon request to members of the Budget and Finance Division, ARS, at the time of a station visit.

VII CONCLUSION

In the rapid acceleration of the brucellosis program many problems and situations have arisen in our business operations at the field offices. It is our purpose and intention to do every thing possible to assist field stations in meeting these problems and situations relating to men, money and material. Do not hesitate to call on this office for assistance at any time.

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